



DONALD C. SPENCER
CLERK OF THE CIRCUIT COURT & COMPTROLLER
SANTA ROSA COUNTY, FLORIDA

Clerk of the County Court & Comptroller
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

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MEMORANDUM

DATE: May 19, 2015

TO: Donald C. Spencer, Clerk of Court and Comptroller

FROM: Wade Burroughs, Internal Auditor

CC: Jay Volunteer Fire Department
Hunter Walker, County Administrator
Michael Burton, Finance Director
Tom Lloyd, Operations Chief
Brad Baker, Emergency Management

SUBJECT: Jay Volunteer Fire Department Review

The Jay Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2013 and ending September 30, 2014.

- The department utilized all funds received from the County pursuant to the budget approved by the County.
- The department submitted to the County proof of all expenditures for the 13-14 fiscal year and the bank account was reconciled monthly on a timely basis.
- Checks numbered 5331 – 5731 were issued during the 13-14 fiscal year and have been accounted for in this review. Supporting documentation was provided for all checks.
- All County MSBU disbursements were deposited in the Jay Volunteer Fire Department money market account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.



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There are no current year findings.

Follow-up on prior year findings: The prior year finding involved payment to a vendor based on an invoice and again on a statement resulting in a duplicate payment. No similar occurrences were noted in the current year.